

STATE OF NEW JERSEY

FIFTIETH

REPORT OF

THE STATE FARMLAND EVALUATION ADVISORY COMMITTEE

PRODUCTIVITY VALUES

FOR

2014 TAX YEAR

FARMLAND ASSESSMENT ACT OF 1964

CHAPTER 48, LAWS OF 1964

TRENTON, NEW JERSEY

OCTOBER, 2013

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REPORT OF THE STATE FARMLAND EVALUATION ADVISORY COMMITTEE

The Farmland Assessment Act of 1964 (Chapter 48, Laws of 1964) created a State Farmland Evaluation Advisory Committee and designated as the members thereof the Director of the Division of Taxation, the Dean of School of Environmental and Biological Sciences and the Secretary of Agriculture. The Act prescribed the functions and responsibilities of the Committee as follows:

"... The Committee shall meet from time to time on the call of the Secretary of Agriculture and annually determine and publish a range of values for each of the several classifications of land in agricultural or horticultural use in the various areas of the State. The primary objective of the Committee shall be the determination of the ranges in fair value of such land based upon its productive capabilities when devoted to agricultural or horticultural uses. In making these annual determinations of values, the Committee shall consider available evidence of agricultural or horticultural capability derived from the soil survey at Rutgers - The State University, the National Cooperative Soil Survey, and such other evidence of value of land devoted exclusively to agricultural or horticultural uses as it may in its judgment deem pertinent. On or before October 1 of each year, the Committee shall make these ranges of fair value available to the assessing authority in each of the taxing districts in which land in agricultural or horticultural use is located."

The original methodology of capitalizing net farm income per acre in determining the ranges in fair value of the several classifications of qualified land has been continued in this report.

Sources of primary data used in determining fair values are the U.S. Census of Agriculture (1964 through 2007), annual publications of the Economics Research Service and the National Agricultural Statistics Service of the United States Department of Agriculture, the New Jersey Department of Agriculture, the Annual FA-l Data Report and research publications developed at Rutgers - The State University.

The Committee submits this 2013 report for use in the tax year 2014.

Douglas H. Fisher, Secretary of Agriculture

Department of Agriculture

Dr. Robert M. Goodman, Executive Dean School of Environmental and Biological Sciences Rutgers, The State University of New Jersey

Patricia Wright, Deputy Director

Patricia UNI

Division of Taxation

LAND USE AND PRODUCTIVITY VALUE

The Farmland Assessment Act emphasizes the importance of land use and productivity as primary measures of value when land is devoted to agricultural production and authorizes the Committee to determine a range of fair values for the several classifications of land qualified by assessors.

Historically, farm operators have used their land in the following ways:

- 1. To produce crops and animal products for sale or feed for animals on the farm.
- 2. To remain fallow or in cover crops as part of a planned rotational program.
- 3. To remain unplowed for grazing or conservation purposes.
- 4. To remain in woods, streams, and meadows which enhances the productivity of all the land cultivated.

LAND USE CLASSES

The historical uses of farmland described above are the basis for the land use classes listed and defined below:

- Cropland Harvested This land is the heart of a farming enterprise and represents the highest use of land in agriculture. All land from which a crop was harvested in the current year falls into this category.
- Cropland Pastured This land can be and often is used to produce crops, but its
 maximum income may not be realized in a particular year. Land that is fallow or
 in cover crops as part of a rotational program falls in this classification.
- 3. <u>Permanent Pasture</u> This land is not cultivated because its maximum economic potential is realized from grazing or as part of erosion control programs. Animals may or may not be part of the farm operation for land to be qualified in this category.
- 4. Non-Appurtenant Woodland Woodland which can only qualify for farmland assessment on the basis of being in compliance with a woodland management plan filed with the Department of Environmental Protection. It is actively devoted to the production for sale of tree and forest products.
- Appurtenant Woodland Woodland that is part of a qualified farm. Usually
 this land is restricted to woodlots because of slope, drainage capability, soil type
 or topography. Such land has limited productive use but it provides a windbreak,
 watershed, buffers or controls soil erosion.

SOIL GROUPS

Assuming average weather and management, the long run productive capability of farmland in any of the land use classes described previously is related primarily to the innate productivity of the soils found in those land use classes.

To keep the valuation process within reasonable limits, the 215 soil types found in New Jersey were rated and categorized into five clearly defined soil groups by the Soils Department at Rutgers. 1*

^{*=}Footnotes

Those soil groups are described below:

- Group A <u>Very productive farmland</u> The most desirable soil in the area because of high yields and ease of cultivation.
- Group B Good farmland Desirable soil because yields are generally high and the land can be cultivated on a permanent basis.
- Group C <u>Fair farmland</u> Yields are lower than those in soil Group B because of shallowness, droughtiness, or excessive moisture. This land can be cultivated on a permanent basis.
- Group D <u>Poor farmland</u> This soil is usually too wet, stony, droughty, or otherwise unsuitable for permanent cultivation. Yields are low when cultivated.
- Group E <u>Very poor farmland</u> This land is often found in pasture or woodlands. Yields are very low because of excessive water, shallowness, stoniness, or droughtiness.

The boarding, rehabilitating or training of livestock is a qualified agricultural land use and deemed to be actively devoted to agriculture when that area is contiguous to land which otherwise qualifies for farmland assessment. One of the means to qualify a boarding, rehabilitating, or training facility is to use income imputed to land for grazing. This report includes imputed grazing values by soil group and county and may be found in column 6 of <u>Tables 1</u> and <u>2</u>.

RANGES IN FAIR VALUES OF FARMLAND

When land use and estimate of soil productivity are combined, a range in fair value of farmland can be determined. These ranges in value are shown in <u>Tables 1</u> and <u>2</u> for each county in New Jersey. The values shown in <u>Table 1</u> are the ranges in good value between the land use classes. The values in <u>Table 1</u> are then modified by the soil ratings shown in <u>Table 2</u>. The values in <u>Table 2</u> are the Committee's estimates of the value of farmland based upon its productive capabilities when devoted to agricultural or horticultural use. These are the ranges in value which the Committee is making available to the assessing authority in each of the taxing districts in accordance with the provisions of Section 20 of the Farmland Assessment Act of 1964.

The general method of calculation of farmland values for the 2014 tax year is shown in the Appendix.

APPENDIX

(a) The U. S. Department of Agriculture publishes annual estimates of state farm income and expenses. The U. S. Census estimates state and county farm income every five years. These estimates as well as current data available in the Department of Agricultural Food and Resource Economics, School of Environmental and Biological Sciences were used in determining net farm income for New Jersey agriculture for 2013.

Estimated New Jersey Net Farm Income - 2013

	Million
	<u>Dollars</u>
Cash Receipts	\$822.5 <u>2</u> *
Government Payments	5.4
Value of Home Consumption	1.8
Change in Inventory	-8.0
Farm Income	\$821.7 3*
Farm Expenses	<u>-782.0</u> 4*
NET FARM INCOME TO LAND	\$39.7 5*

(b) In order to allocate State net farm income to each county, an estimate of farm income was determined for each county from data in the "Census of Agriculture 1964-2007" and published estimates of net income in previous evaluation reports.

Example of Projected County Income as a Percent of State Income

	2010	2011	2012	2013
	Mil.\$ %	Mil.\$ %	Mil.\$%	Mil.\$%
County	5.5 1.4	5.1 1.4	5.4 1.5	.6 1.5
State	39.6 100	36.9 100	35.7 100	39.7 100

(c) Ratios as determined in (b) above were used to allocate State net farm income to each county.

Example of Determination of County Net Farm Income

	Net Farm	
	Income	Percent
	(Mil. \$)	
County	.6	1.5
State	39.7	100.0

(d) Net income for each county was then capitalized according to a return of 10% to estimate the total value of farmland in that county. 6*

Example of Determination of Total Value of Land in Farms For a County

	Net	Capitalized
	Income	Value
	(Mil. \$)	(Mil. \$)
County	.6	6
*=Footnotes		

(e) When the total capitalized value of farmland in the county is determined, a value per acre can be estimated for each land use classification by multiplying acreages in the class by a weighted estimate of income potential when farmland is devoted to that land use. The number of acres used in the formula for each land use class was determined by the amount of land qualified by assessors as shown in the 2010 FA-1 report, projected to the tax year. (See e.1 below). The potential income weights were determined by agricultural economists at Rutgers. (See e.2 below).

(e.1) Example	of Projected A	Acreages for	County Lan	d Use Classes f	or 2013
	2010	2011	2012	2013	
Cropland Harvested	4,309	3,510	3,610	3,749	
Cropland Pastured	257	317	317	317	
Permanent Pasture	1,237	5,251	5,251	5,513	
Non-Appurtenant					
Woodland	16,722	12,036	12,036	16,343	
Appurtenant					
Woodland	1,775	1,534	1,534	1,534	
Total Qualified	24,300	22,648	22,748	27,456	

(e.2) Income Weights Used in the formula to Determine Value of Land Use Classes 7*

Land Use Class	Income Weights
Cropland Harvested	20
Cropland Pastured	10
Permanent Pasture	4
Non-Appurtenant Woodland	3.5
Appurtenant Woodland	1

(f) When acreage in land use classes are combined with income weights for that class, a weighted estimate of acreage based upon income potential is determined for each land use class in the county. (see f.1 below).

(f.1) Example of Computing Value for Land Use Classes for a County for 2013

			Income		Weighted
Land Use Class	Acres	X	Weights	=	Acreage
Cropland Harvested	3,749		20		74,980
Cropland Pastured	317		10		3,170
Permanent Pasture	5,513		4		22,052
Non-Appurtenant Woodland	16,343		3.5		57,201
Appurtenant Woodland	1,534		1		1,534
Total Weighted Acreage					158,937

(f.2) Dividing total county capitalized value by total weighted acreage calculated in (f.1) determines the value of "X" shown below:

$$X = \frac{\text{Total County Capitalized Value}}{\text{Weighted Acreage}} = \frac{6 \text{ Million}}{158,937} = \$38 \text{ per acre}$$

The "X" value is the value of woodland in the county for 2013.

^{*=}Footnotes

(f.3) Values of all land classes are calculated below:

Average Land Use Value of Classes Where X = 38

Cropland Harvested	20	x	38	=	760
Cropland Pastured	10	x	38	=	380
Permanent Pasture	4	X	38	=	152
Non-Appurtenant Woodland	3.5	X	38	=	133
Appurtenant Woodland	1	х	38	=	3.8

- (g) The values calculated in (f.3) above are the ranges in value of the several classifications of land specified in the first paragraph of Section 20 of the Farmland Assessment Act which the Committee has determined for land devoted to agricultural use. These values are shown in <u>Table 1</u>.
- (h) When the values in Table 1 are adjusted for the productivity ratings of the soil as required in the second and third sentences of Section 20, a land value based upon land classification and soil productivity is determined. 8* The values that reflect soil productivity are the values recommended by the Committee for assessing purposes for the tax year 2014. Assessors should note that an A value is provided which is 20% above the 100% value for cropland and 10% above the 100% values for woodland and permanent pasture. This value is calculated for farmland of exceptional quality in the district. It also provides a margin of error for data used in the estimation process in this report.

^{*=}Footnotes

TABLE 1

2014 COUNTY VALUES PER ACRE BY LAND CLASSES

(COLUMN 6 SHOWS THE IMPUTED GRAZING VALUES PER N.J.S.A. 54:4-23.5 AND IS USED IN DETERMINING QUALIFYING INCOME, NOT VALUATION)

	CROPLAND HARVESTED	CROPLAN	CROPLAND PASTURED	PER	PERMANENT PASTURE	NON-APPURTENANT WOODLAND	RTENANT	× 1	APPURTENANT WOODLAND	IMPUTED GRAZING VALUES
1	1 100		COL. 2		COL 3	COL. 4	4		COL 5	COL. 6
	No Colonia						8		Line	- TAY 1 1 1 1
	>	-	VALUE	ico	VALUE	los	VALUE	SOIL	VALUE	VALUE
SC	SOIL PER	RATING	ACRE	RATING	ACRE	RATING	ACRE	RATING	ACRE	I ACRE
9	100 840	100	470	100	188	100	164	100	47	1 \$138
9	100 880	100	440	100	178	100	154	100	44	\$137
9	100 800	100	400	100	160	100	140	100	40	\$135
10	100 860	100	430	100	172	100	151	100	43	\$136
9		100	400	100	160	100	140	100	40	1 \$135
10	100 820	100	410	100	164	100	144	100	41	\$135
10	100 880	100	440	100	176	100	154	100	44	\$137
무	100 800	100	400	100	160	100	140	100	40	\$135
5	100 780	100	390	100	156	100	137	100	39	\$135
9	100 760	100	380	100	152	100	133	100	38	\$134
01	100 860	100	430	100	172	100	151	100	43	\$136
9	100 880	100	440	100	176	100	154	100	44	1 \$137
9	100 880	100	440	100	176	100	154	100	44	1 \$137
5	100 760	100	380	100	152	100	133	100	38	\$134
10	100 880	100	440	100	176	100	154	100	44	\$137
5	100 640	100	320	100	128	100	112	100	32	1 \$132
4	100 780	100	390	100	156	100	137	100	39	\$135
10	100 660	100	330	100	132	100	116	100	33	\$132
10	100 880	100	440	100	176	100	154	100	44	\$137
5	100	100	330	100	132	100	116	100	33	1 \$132

TABLE 2

2014 COUNTY ESTIMATES OF RANGES IN VALUE OF FARMLAND BASED UPON LAND CLASSIFICATION AND PRODUCTIVE CAPABILITIES WHEN DEVOTED TO AGRICULTURAL OR HORICULTURAL USE

(COLUMN 6 SHOWS THE IMPUTED GRAZING VALUES PER N.J.S.A. 64:4-23.5 AND IS USED IN DETERMINING QUALIFYING INCOME, NOT VALUATION)

IMPUTED GRAZING VALUES	6 COL. 6	VALUE	ACRE		140	138	134	132	130	138	137	133	131	130		137	135	132	130	129		138	136	133	131	129	137	135	132	130	129		137	130	132	130	129
APPURTENANT	r2	VALUE	ACRE		52	47	42	38	55	48	44	40	35	31		44	40	36	32	28		47	43	39	34	30	44	40	36	32	28		45	41	37	33	28
WOOM	Too		SOIL		110	100	90	80	0/	110	100	90	80	70		110	100	90	80	20		110	100	90	80	70	110	100	06	80	70	***************************************	110	100	06	80	20
STENANT	4	VALUE	ACRE		181	165	149	133	117	169	154	139	124	109		154	140	126	112	96		165	150	135	120	105	154	140	126	112	98	***************************************	158	144	130	115	100
NON-APPURTENANT WOODLAND	COL. 4		SOIL		110	100	90	80	20	110	100	90	80	20		110	100	90	80	70	9	110	100	90	80	20	110	100	06	80	70		110	100	96	80	70
ASTURE	3	VALUE	PER		208	182	151	132	104	193	176	142	123	106		176	160	128	112	96		189	172	138	120	103	178	160	128	112	96		180	164	131	115	98
PERMANENT PASTURE	COL. 3		SOIL		110	100	80	70	09	110	100	80	70	9		110	100	80	70	09	3	140	100	80	70	9	Ģ.	00+	80	70	09		110	100	80	70	09
ASTUREL		VALUE	PER	100	564	470	329	188	47	F.98	440	308	176	4		480	400	280	160	40	2	518	430	301	172	43	1004	400	OBC	160	40	Miles	492	410	287	164	41
CROPLAND PASTUREE	COL 2		SOIL	SMILES	120	100	20	40	10	100	22.50	2 5	40	10	2	120	100	70	40	10	2	450	100	70	40	10	VO.	021	200	40	10		120	100	7.0	40	10
RVESTE		VALUE	PER	ACRE	1,128	940	658	376	94	4 056	000	616	352	888	3.	096	800	560	320	80	8	4 000	200,1	612	344	88		000	000	320	80		984	820	574	328	82
CROPLAND HARVESTEE	COL. 1		SOIL	RATING	120	100	70	40	10	00+	021	35	40	0+	2	120	100	25	40	10	2	1007	021	07	90	5 0	100	120	100	2 6	0+		120	100	70	40	0 0
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COUNTY					ATLANTIC						HERGEN					RIEDINGTON	100000000000000000000000000000000000000						CAMDEN					CAPE MAY					CUMBERLAND				

TABLE 2 - CONTINUED

			***************************************																																						8
GRAZING	COL. 6	VALUE	ACRE	138	137	131	130		137	135	132	130	671	136	135	131	130	128		136	134	131	130	128		138	136	133	131	129	138	137	133	131	130		138	137	133	131	130
APPURTENANT WOODLAND	2	VALUE	ACRE	48	44 6	35	31		44	40	36	32	28	43	38	35	31	27		42	38	34	30	27		47	43	39	34	30	48	44	40	35	31		48	44	40	35	31
WOOI	COL	SOIL	RATING	110	100	2 2	3 22		110	100	06	80	70	110	100	90	80	20		110	100	90	93	70		110	100	06	80	02	110	100	06	80	20		110	100	90	80	70
TENANT	4	VALUE	ACRE	169	154	139	109		154	140	126	112	88	151	137	123	110	96		146	133	120	108	93		163	150	135	120	105	169	154	139	124	109		169	154	139	124	109
NON-APPURTENANT WOODLAND	COL 4	SOIL	RATING	110	100	90	20	2	110	100	06	80	70	110	001	06	80	70		110	100	90	80	70		110	100	90	80	70	110	100	06	80	20		110	100	90	80	70
ASTURE	3	VALUE	ACRE	193	176	142	123	90	178	160	128	112	96	17.5	2 2 2	125	109	94		167	152	122	108	91		180	172	138	120	123	193	176	142	123	106		193	176	142	123	106
PERMANENT PASTURE	COL. 3	log	RATING	110	100	80	70	09	440	0.00	2 2	70	09	017	000	001	20	09		110	280	152	38	09		OF T	000	80	7.0	09	110	100	80	70	90		110	100	80	20	9
ASTUREE		VALUE	ACRE	528	440	308	178	4	007	480	280	160	40	907	400	390	156	300	É	937	400	360	152	38	3		910	301	173	43	42R	440	308	178	44		803	950	906	476	5 4
CROPLAND PASTURED	COL 2	ē	RATING	120	100	7.0	40	10		120	100	40	10		120	100	2 5	÷÷		1007	120	100	40.0	\$ 0	2	40.00	120	20	2 5	5 0	120	100	70	40	10	2	000	120	902	2 9	5 0
RVESTE	F		ACRE	1.058	880	616	352	88		096	800	330	80		936	780	546	312	2		912	760	538	304	0,		1,032	860	710	86	4 056	Dan't	616	353	200	00	0.00	950'1	989	676	352
CROPLAND HARVESTE	COL		SOIL	CCT	100	70	40	10		120	100	0,4	9 0		120	100	70	9 4	2		120	100	0/	9 5	0		120	100	0 :	04	1 69	000	200	2 9	40	01		120	100	0/	10
			SOIL		∢ α) U	۵	ш		A	8	Ų i	υш		V	В	O	Ω١	ш		<	В	U I	ום	ш		∢	en i	U	Е		∢ () מ	، د	י כ	ш		V	m	O	ОШ
COUNTY					ESSEX					GLOUCESTER					HUNTERDON						MERCER						MIDDLESEX					MONMOUTH						MORRIS			

TABLE 2 - CONTINUED

VALUE SOIL VALUE SOIL VALUE SOIL VALUE ACRE RATING ACRE ACRE<	VALUE SOIL VALUE ACPRE ACPRE<	VALUE SOIL VALUE SOIL VALUE SOIL PER PATING ACRE	VALUE SOIL VALUE SOIL VALUE SOIL PER PATING ACRE RATING ACRE ACRE RATING ACRE RATING ACRE AC	VALUE SOLI VALUE V		CROPLAND HARVESTEE	RVESTE	CROPLAND PASTUREE	ASTUREE	PERMANENT PASTURE	PASTURE.	NON-APPL WOOD	NON-APPURTENANT WOODLAND COL. 4	APPU WO	APPURTENANT WOODLAND COL.5	COL 6
912 120 456 110 167 110 146 110 42 780 120 280 100 162 172 173 100 38 334 70 280 100 162 172 173 100 38 344 40 182 100 182 170 183 110 48 880 100 440 100 175 100 144 100 44 880 100 384 110 183 110 184 100 44 880 100 440 100 175 90 124 90 34 880 100 144 100 142 90 140 44 880 100 144 100 142 90 140 90 34 100 322 100 128 100 142 100 140 140	912 150 456 110 167 110 146 110 42 780 100 280 110 162 110 162 193 100 33 780 100 280 100 162 102 100 34 106 100 280 100 122 100 122 100 34 106 120 280 100 122 100 169 100 34 106 120 440 100 142 90 100 440 106 120 440 100 142 90 142 90 440 106 120 140 142 100 143 100 440 107 120 120 142 100 143 100 440 108 120 120 122 100 143 100 440 108 120	912 120 456 110 167 110 146 110 42 789 170 380 100 152 103 100 34 789 170 380 100 152 102 103 90 34 304 40 152 70 108 110 108 110 40 34 1089 1120 440 110 142 100 154 100 44 618 110 142 100 154 100 44<	912 120 456 110 167 110 452 100 452 100 452 100 452 100 452 100 452 100 452 100 34 </th <th> 1,000 1,00</th> <th>SOIL</th> <th></th> <th>VALUE PER ACRE</th> <th>SOIL</th> <th>VALUE PER ACRE</th> <th>SOIL</th> <th>VALUE PER ACRE</th> <th>SOIL</th> <th>ACRE</th> <th>SOIL</th> <th>ACRE</th> <th>PER</th>	1,000 1,00	SOIL		VALUE PER ACRE	SOIL	VALUE PER ACRE	SOIL	VALUE PER ACRE	SOIL	ACRE	SOIL	ACRE	PER
1,056	756 100 380 100 152 153 100 38 354 40 280 100 152 103 100 38 354 40 152 70 112 128 70 38 354 40 152 70 168 110 168 110 44 616 70 168 100 154 100 44 616 70 140 100 176 90 44 616 70 140 100 142 90 44 616 70 140 100 142 90 44 616 70 140 142 90 140 44 616 100 142 90 140 44 44 616 100 142 100 142 90 36 616 100 144 10 144 10 <	756 100 380 100 152 153 100 38 344 40 126 10 12 123 109 38 344 40 126 10 116 10 10 30 1056 120 120 10 116 10 10 30 1056 120 40 100 176 100 110 48 110 48 1056 120 40 100 176 100 114 10 10 30 30 1056 120 384 110 144 110 123 90 124 90 30 106 120 384 110 144 110 123 90 10 30 106 120 120 120 100 123 90 10 30 10 107 120 120 10 123 10	106	760 100 280 100 152 123 100 38 364 40 152 108 122 133 100 36 364 40 152 70 108 110 168 100 36 1056 112 152 70 108 110 148 100 30 30 1056 100 122 100 142 100 154 100 44 100 <td>120</td> <td></td> <td>912</td> <td>120</td> <td>456</td> <td>110</td> <td>167</td> <td>110</td> <td>146</td> <td>110</td> <td>42</td> <td>136</td>	120		912	120	456	110	167	110	146	110	42	136
538 70 1260 102 102 103 90 <	538 70 220 70 122 70 122 70 122 70 122 70 122 70 122 70 122 70 127 110 168 70 170 147 160 164 100 144 110 148 110 44 110 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 100 44 <td> 1056</td> <td> 1,056</td> <td> 1,056</td> <td>100</td> <td>Trial room</td> <td>760</td> <td>100</td> <td>380</td> <td>100</td> <td>152</td> <td>122</td> <td>133</td> <td>000</td> <td>34</td> <td>131</td>	1056	1,056	1,056	100	Trial room	760	100	380	100	152	122	133	000	34	131
1056 120 132 10 132 10 140 152 10 143 110 169 110 48 10 44 10 144 10 144 110 112 10 35 10 35 10 35 10 36	1,056 12 52 10 18 10 18 10 18 10 18 10 27 27 1 10 16 18 10 16 16 44 4	304 40 192 60 193 70 87 70 87 70 87 70 87 70 87 70 87 70 87 110 48	1,056	1,056	70	-	538	70	260	88	122	8 6	108	80	30	130
1,056 120 528 110 193 110 169 110 48 18 18 18 100 44 18 18 18 18 18 18 18	1,056	1,056	1,056	1,056 120 528 110 143 110 169 110 48 110 140 154 100 100 154 100 100 155 100 155 100 100 155 100 100 155 100 100 155 100 155 100 100 155 100 100 155	9 0		304	04 01	38	09	91	70	93	70	27	128
100 120 440 176 176 100 154 100 44 1 916 170 348 100 142 90 154 90 40 1 917 170 176 176 174 109 70 35 1 918 170 176 170 174 100 35 1 1 35 1 1 35 1 1 35 1 1 35 1 </td <td> 1,000 1,00</td> <td> 1,000 1,000 1,000 1,000 1,75 1,000 1,54 1,000 1,44 1,000 1,54 1,000 1,44 1,000 1,54 1,000 1,44</td> <td> 1,000</td> <td> 1,000</td> <td></td> <td>1</td> <td>000 4</td> <td>004</td> <td>208</td> <td>140</td> <td>193</td> <td>110</td> <td>169</td> <td>110</td> <td>48</td> <td>138</td>	1,000 1,00	1,000 1,000 1,000 1,000 1,75 1,000 1,54 1,000 1,44 1,000 1,54 1,000 1,44 1,000 1,54 1,000 1,44	1,000	1,000		1	000 4	004	208	140	193	110	169	110	48	138
616 70 346 80 142 90 139 90 40 1 382 40 176 70 123 90 134 90 40 1 88 10 44 70 173 90 103 35 1 88 10 44 10 123 100 31 31 31 31 31 31 32 <	616 70 308 80 142 80 159 90 169 169 40 1 382 40 176 70 173 80 154 80 35 1 88 10 176 70 173 100 35 1 788 120 384 110 144 110 123 110 35 448 100 320 100 128 100 112 90 26 544 10 32 100 177 70 78 70 22 544 10 32 100 172 10 13 70 25 544 10 32 100 177 70 78 70 22 1 545 10 125 10 13 10 123 80 123 80 10 25 1 546 10	616 70 386 80 142 80 153 90 160 163 90 163 90 163 90 163 90 163 90 163 90 31 160 36 170 31 170 31 170 31 170 32 170	1,000, 10,00	10	77	2 6	080	200	970	100	176	100	154	100	44	137
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768 120 384 110 144 110 123 110 36 640 100 320 100 128 100 112 100 32 448 70 224 80 102 90 101 90 26 256 40 128 70 102 90 100 32 256 40 128 70 177 70 78 70 22 546 120 390 100 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 546 70 27 100 137 100 36 30 31 792 120 396 110 145 110 128 100 36 660 100 330 100 145 100 36 30	788 120 384 110 144 110 123 110 36 548 100 320 100 128 100 112 100 32 256 40 128 70 128 70 100 26 64 10 128 70 100 100 26 26 256 40 128 70 70 27 20 26 546 100 273 100 172 110 151 100 26 546 70 273 80 100 156 70 27 786 100 156 70 128 100 36 546 10 128 10 128 10 36 660 10 33 60 94 70 96 36 660 10 33 60 106 106 106 36 <	768 120 384 110 144 110 123 110 36 640 100 320 100 128 100 112 100 32 448 70 224 80 102 80 101 90 26 64 10 32 60 102 80 101 32 546 10 32 60 177 70 78 70 22 546 70 32 10 172 110 151 43 152 546 70 273 80 100 123 70 38 546 70 120 156 100 123 70 38 772 120 396 140 145 140 166 90 30 660 100 336 110 145 10 123 30 674 100 33	788 120 384 110 144 110 123 110 36 640 100 320 100 128 100 112 100 32 256 40 10 128 70 102 90 26 256 40 128 70 102 80 100 28 256 40 128 70 102 80 26 28 356 120 488 110 172 110 43 1 546 70 273 80 102 126 90 35 546 70 273 80 102 123 90 35 546 70 128 10 145 70 96 10 35 650 10 128 10 145 10 16 30 11 70 10 33 10 145 90	768 120 384 110 144 110 123 110 38 640 100 320 100 128 100 112 110 32 256 40 128 100 112 100 23 256 40 128 100 101 90 20 256 40 128 100 90 90 26 64 10 32 60 177 70 78 70 22 780 120 468 110 172 110 151 100 26 780 120 39 170 172 110 151 100 26 780 120 126 100 137 100 36 100 36 782 10 128 110 145 100 110 123 100 31 784 10 32 10	5		88	10	44	09	106	70	109	20	31	130
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448 70 224 80 102 90 101 90 25 256 40 128 70 77 70 78 70 25 64 10 128 70 77 70 78 70 25 780 100 390 110 172 110 157 110 39 780 100 273 80 126 90 173 100 39 546 70 273 80 126 90 170 39 31 1 780 10 156 100 137 100 39 31 1 781 10 156 90 100 31 1 35 1 30 3	448 70 224 80 102 90 101 80 29 256 40 128 70 90 101 90 29 64 10 128 70 90 77 70 78 70 22 536 120 468 110 172 110 161 110 43 1 780 100 390 100 126 90 127 90 39 1 546 70 273 10 156 100 137 100 39 1 78 10 156 90 123 90 35 1 78 10 156 90 110 80 30 31 1 660 100 33 10 145 10 128 10 32 1 70 231 80 10 166 90 104 <td< td=""><td>448 70 224 80 102 90 101 90 25 556 40 128 70 90 101 90 25 64 10 128 70 90 77 70 29 90 25 546 120 350 100 172 110 151 110 43 780 150 350 100 156 100 137 100 25 780 150 156 70 125 90 137 100 35 782 170 156 70 125 90 137 100 35 792 120 336 110 145 100 128 100 35 660 100 33 60 145 90 146 90 36 1056 100 132 100 142 90 146 100 36 <td>448 70 224 80 102 80 101 80 28 256 40 128 70 90 102 80 101 28 256 40 128 70 60 77 70 78 70 22 546 100 390 110 172 110 157 100 39 546 100 273 80 126 100 137 100 39 778 10 156 100 147 109 36 31 778 10 39 60 146 70 96 31 779 120 396 110 145 110 158 10 33 66 100 330 100 142 90 10 33 66 10 33 60 79 70 81 70 26 66 10</td><td>448 70 224 80 102 80 101 80 25 256 40 128 70 90 77 70 78 90 25 256 40 128 70 77 70 78 90 25 546 120 468 110 172 110 157 100 22 546 100 390 100 156 100 147 100 39 546 100 390 100 156 100 147 100 39 546 10 156 10 123 60 31 10 31 772 12 396 110 145 110 128 110 32 660 100 330 100 145 90 104 30 264 10 33 10 106 169 10 32 1,</td><td>9</td><td>0</td><td>640</td><td>100</td><td>320</td><td>100</td><td>128</td><td>100</td><td>112</td><td>100</td><td>32</td><td>132</td></td></td<>	448 70 224 80 102 90 101 90 25 556 40 128 70 90 101 90 25 64 10 128 70 90 77 70 29 90 25 546 120 350 100 172 110 151 110 43 780 150 350 100 156 100 137 100 25 780 150 156 70 125 90 137 100 35 782 170 156 70 125 90 137 100 35 792 120 336 110 145 100 128 100 35 660 100 33 60 145 90 146 90 36 1056 100 132 100 142 90 146 100 36 <td>448 70 224 80 102 80 101 80 28 256 40 128 70 90 102 80 101 28 256 40 128 70 60 77 70 78 70 22 546 100 390 110 172 110 157 100 39 546 100 273 80 126 100 137 100 39 778 10 156 100 147 109 36 31 778 10 39 60 146 70 96 31 779 120 396 110 145 110 158 10 33 66 100 330 100 142 90 10 33 66 10 33 60 79 70 81 70 26 66 10</td> <td>448 70 224 80 102 80 101 80 25 256 40 128 70 90 77 70 78 90 25 256 40 128 70 77 70 78 90 25 546 120 468 110 172 110 157 100 22 546 100 390 100 156 100 147 100 39 546 100 390 100 156 100 147 100 39 546 10 156 10 123 60 31 10 31 772 12 396 110 145 110 128 110 32 660 100 330 100 145 90 104 30 264 10 33 10 106 169 10 32 1,</td> <td>9</td> <td>0</td> <td>640</td> <td>100</td> <td>320</td> <td>100</td> <td>128</td> <td>100</td> <td>112</td> <td>100</td> <td>32</td> <td>132</td>	448 70 224 80 102 80 101 80 28 256 40 128 70 90 102 80 101 28 256 40 128 70 60 77 70 78 70 22 546 100 390 110 172 110 157 100 39 546 100 273 80 126 100 137 100 39 778 10 156 100 147 109 36 31 778 10 39 60 146 70 96 31 779 120 396 110 145 110 158 10 33 66 100 330 100 142 90 10 33 66 10 33 60 79 70 81 70 26 66 10	448 70 224 80 102 80 101 80 25 256 40 128 70 90 77 70 78 90 25 256 40 128 70 77 70 78 90 25 546 120 468 110 172 110 157 100 22 546 100 390 100 156 100 147 100 39 546 100 390 100 156 100 147 100 39 546 10 156 10 123 60 31 10 31 772 12 396 110 145 110 128 110 32 660 100 330 100 145 90 104 30 264 10 33 10 106 169 10 32 1,	9	0	640	100	320	100	128	100	112	100	32	132
256 40 128 70 80 80 90 80 20 70 20 1 64 10 32 60 77 70 78 70 22 1 780 120 396 110 172 110 151 100 39 39 39 39 39 39 39 39 30 39 30 39 30 39 30 39 30 <	256 40 128 70 80 90 90 80 20 20 64 10 32 60 77 70 78 70 22 780 120 468 110 172 110 151 100 39 780 100 390 100 126 90 117 100 39 546 70 273 80 126 90 117 90 35 546 70 273 80 126 90 110 35 782 10 156 90 110 36 70 27 782 12 396 110 145 10 16 90 10 27 660 10 33 60 79 80 33 10 10 33 10 10 30 10 10 10 22 10 10 10 <t< td=""><td>256 40 128 70 80 90 80 90 20 20 64 10 32 60 77 70 78 70 20 536 120 468 110 172 110 161 43 1 780 120 390 100 156 100 137 100 39 781 10 390 100 125 90 112 90 31 792 120 396 110 145 110 128 110 35 660 100 330 100 145 110 128 110 36 564 10 33 60 132 100 146 100 33 66 10 33 60 79 81 70 23 1056 10 10 123 10 144 10 44 66</td><td>256 40 128 70 80 80 90 90 20 64 10 32 60 77 70 70 70 20 236 120 468 110 172 110 151 110 43 780 100 390 100 156 100 137 100 39 546 70 273 80 126 90 137 100 39 546 70 273 80 126 90 170 43 792 120 130 146 170 145 170 36 660 100 33 100 132 100 146 100 33 660 100 33 60 79 70 81 70 23 660 100 132 100 142 90 30 90 660 100 132</td><td>256 40 128 70 80 80 90 80 20 64 10 128 70 77 70 78 70 20 936 120 468 110 172 110 151 110 43 780 100 390 100 126 90 123 90 39 546 100 273 80 126 90 123 90 36 778 10 156 100 128 110 43 782 120 396 110 145 100 116 40 660 100 132 100 132 100 146 90 30 680 100 330 100 132 70 80 100 30 1,036 100 33 100 142 90 140 40 1,036 100 142</td><td>7</td><td>0</td><td>448</td><td>70</td><td>224</td><td>80</td><td>102</td><td>06</td><td>101</td><td>06</td><td>29</td><td>129</td></t<>	256 40 128 70 80 90 80 90 20 20 64 10 32 60 77 70 78 70 20 536 120 468 110 172 110 161 43 1 780 120 390 100 156 100 137 100 39 781 10 390 100 125 90 112 90 31 792 120 396 110 145 110 128 110 35 660 100 330 100 145 110 128 110 36 564 10 33 60 132 100 146 100 33 66 10 33 60 79 81 70 23 1056 10 10 123 10 144 10 44 66	256 40 128 70 80 80 90 90 20 64 10 32 60 77 70 70 70 20 236 120 468 110 172 110 151 110 43 780 100 390 100 156 100 137 100 39 546 70 273 80 126 90 137 100 39 546 70 273 80 126 90 170 43 792 120 130 146 170 145 170 36 660 100 33 100 132 100 146 100 33 660 100 33 60 79 70 81 70 23 660 100 132 100 142 90 30 90 660 100 132	256 40 128 70 80 80 90 80 20 64 10 128 70 77 70 78 70 20 936 120 468 110 172 110 151 110 43 780 100 390 100 126 90 123 90 39 546 100 273 80 126 90 123 90 36 778 10 156 100 128 110 43 782 120 396 110 145 100 116 40 660 100 132 100 132 100 146 90 30 680 100 330 100 132 70 80 100 30 1,036 100 33 100 142 90 140 40 1,036 100 142	7	0	448	70	224	80	102	06	101	06	29	129
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936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 35 1 546 70 273 80 125 90 123 90 35 1 73 40 156 70 109 80 110 36 31 1 660 110 396 110 128 110 36 1 27 27 1 660 100 330 100 145 100 146 90 33 1 36 1 1 33 1 30 1 30 30 1 30 30 1 30 <td>936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 1 546 70 273 80 126 90 123 90 35 1 312 40 156 70 109 170 36 170 37 10 37 1 660 100 336 110 145 110 128 110 36 1 462 70 231 80 106 145 100 116 100 33 1 462 70 231 80 106 106 106 104 90 36 1 564 40 132 70 82 80 93 80 26 1 680 120 120 124 90 124 100 144<!--</td--><td>936 120 468 110 172 110 151 110 43 43 780 100 390 100 156 100 137 100 39 1 546 70 273 100 126 90 123 90 35 1 778 40 156 70 146 70 96 70 27 1 660 100 330 100 132 100 146 100 33 1 660 100 330 100 132 100 146 90 33 1 660 100 330 100 132 100 146 90 33 1 660 10 33 60 79 80 93 80 30 1 66 10 33 10 123 80 124 80 35 1 80</td><td>936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 1 546 70 273 80 126 90 123 90 35 1 78 70 156 70 169 80 110 36 1</td><td>936 120 468 110 172 110 161 110 43 780 100 390 100 156 100 137 100 39 546 70 273 80 125 90 1123 90 35 778 10 39 60 126 90 110 80 31 792 120 396 110 145 110 128 110 27 660 100 330 100 132 100 116 90 33 660 100 330 100 132 100 116 90 100 33 660 10 33 60 79 70 81 70 23 66 10 33 60 79 70 81 70 23 80 10 10 123 10 144 10 144 1</td><td></td><td>0</td><td>64</td><td>10</td><td>32</td><td>09</td><td>11</td><td>0/</td><td>0/</td><td>2</td><td>77</td><td>4</td></td>	936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 1 546 70 273 80 126 90 123 90 35 1 312 40 156 70 109 170 36 170 37 10 37 1 660 100 336 110 145 110 128 110 36 1 462 70 231 80 106 145 100 116 100 33 1 462 70 231 80 106 106 106 104 90 36 1 564 40 132 70 82 80 93 80 26 1 680 120 120 124 90 124 100 144 </td <td>936 120 468 110 172 110 151 110 43 43 780 100 390 100 156 100 137 100 39 1 546 70 273 100 126 90 123 90 35 1 778 40 156 70 146 70 96 70 27 1 660 100 330 100 132 100 146 100 33 1 660 100 330 100 132 100 146 90 33 1 660 100 330 100 132 100 146 90 33 1 660 10 33 60 79 80 93 80 30 1 66 10 33 10 123 80 124 80 35 1 80</td> <td>936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 1 546 70 273 80 126 90 123 90 35 1 78 70 156 70 169 80 110 36 1</td> <td>936 120 468 110 172 110 161 110 43 780 100 390 100 156 100 137 100 39 546 70 273 80 125 90 1123 90 35 778 10 39 60 126 90 110 80 31 792 120 396 110 145 110 128 110 27 660 100 330 100 132 100 116 90 33 660 100 330 100 132 100 116 90 100 33 660 10 33 60 79 70 81 70 23 66 10 33 60 79 70 81 70 23 80 10 10 123 10 144 10 144 1</td> <td></td> <td>0</td> <td>64</td> <td>10</td> <td>32</td> <td>09</td> <td>11</td> <td>0/</td> <td>0/</td> <td>2</td> <td>77</td> <td>4</td>	936 120 468 110 172 110 151 110 43 43 780 100 390 100 156 100 137 100 39 1 546 70 273 100 126 90 123 90 35 1 778 40 156 70 146 70 96 70 27 1 660 100 330 100 132 100 146 100 33 1 660 100 330 100 132 100 146 90 33 1 660 100 330 100 132 100 146 90 33 1 660 10 33 60 79 80 93 80 30 1 66 10 33 10 123 80 124 80 35 1 80	936 120 468 110 172 110 151 110 43 1 780 100 390 100 156 100 137 100 39 1 546 70 273 80 126 90 123 90 35 1 78 70 156 70 169 80 110 36 1	936 120 468 110 172 110 161 110 43 780 100 390 100 156 100 137 100 39 546 70 273 80 125 90 1123 90 35 778 10 39 60 126 90 110 80 31 792 120 396 110 145 110 128 110 27 660 100 330 100 132 100 116 90 33 660 100 330 100 132 100 116 90 100 33 660 10 33 60 79 70 81 70 23 66 10 33 60 79 70 81 70 23 80 10 10 123 10 144 10 144 1		0	64	10	32	09	11	0/	0/	2	77	4
780 100 390 100 137 100 39 100 39 155 100 39 155 100 39 155 100 39 155 100 39 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 1 35 35 1 35 1 35 35 1 35 </td <td>780 100 390 100 137 100 39 100 39 155 100 39 155 100 39 155 100 39 35 1 731 40 156 70 109 94 70 96 31 31 31 31 31 31 31 31 32 31 32</td> <td>780 100 390 100 39 100 39 100 39 150 39 150 39 150 39 150 39 170 39 170 39 170 39 170 39 170 39 170 39 170 31 30 30 31 30 30 31 31 30 30 31 31 30 30 31 30 31 30 30 31 30<td>780 100 330 100 155 100 137 100 39 1 546 70 273 80 125 90 123 90 35 1 778 10 39 60 94 70 96 70 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 106 106 116 100 33 1 660 100 330 100 132 100 116 90 104 90 30 1 660 10 33 60 70 80 10 26 1</td><td>780 100 350 100 156 100 137 100 39 546 70 273 80 125 90 123 90 35 1 782 40 156 70 126 90 10 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 100 146 90 33 1 660 10 330 100 132 100 146 90 33 1 660 10 132 70 166 90 104 90 30 1 264 10 132 70 179 169 70 27 1 66 10 33 60 79 70 81 70 23 1 1,056 10 176 176</td><td>12</td><td>1 8</td><td>936</td><td>120</td><td>468</td><td>110</td><td>172</td><td>110</td><td>151</td><td>110</td><td>43</td><td>136</td></td>	780 100 390 100 137 100 39 100 39 155 100 39 155 100 39 155 100 39 35 1 731 40 156 70 109 94 70 96 31 31 31 31 31 31 31 31 32 31 32	780 100 390 100 39 100 39 100 39 150 39 150 39 150 39 150 39 170 39 170 39 170 39 170 39 170 39 170 39 170 31 30 30 31 30 30 31 31 30 30 31 31 30 30 31 30 31 30 30 31 30 <td>780 100 330 100 155 100 137 100 39 1 546 70 273 80 125 90 123 90 35 1 778 10 39 60 94 70 96 70 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 106 106 116 100 33 1 660 100 330 100 132 100 116 90 104 90 30 1 660 10 33 60 70 80 10 26 1</td> <td>780 100 350 100 156 100 137 100 39 546 70 273 80 125 90 123 90 35 1 782 40 156 70 126 90 10 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 100 146 90 33 1 660 10 330 100 132 100 146 90 33 1 660 10 132 70 166 90 104 90 30 1 264 10 132 70 179 169 70 27 1 66 10 33 60 79 70 81 70 23 1 1,056 10 176 176</td> <td>12</td> <td>1 8</td> <td>936</td> <td>120</td> <td>468</td> <td>110</td> <td>172</td> <td>110</td> <td>151</td> <td>110</td> <td>43</td> <td>136</td>	780 100 330 100 155 100 137 100 39 1 546 70 273 80 125 90 123 90 35 1 778 10 39 60 94 70 96 70 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 106 106 116 100 33 1 660 100 330 100 132 100 116 90 104 90 30 1 660 10 33 60 70 80 10 26 1	780 100 350 100 156 100 137 100 39 546 70 273 80 125 90 123 90 35 1 782 40 156 70 126 90 10 27 1 792 120 396 110 145 110 128 110 27 1 660 100 330 100 132 100 146 90 33 1 660 10 330 100 132 100 146 90 33 1 660 10 132 70 166 90 104 90 30 1 264 10 132 70 179 169 70 27 1 66 10 33 60 79 70 81 70 23 1 1,056 10 176 176	12	1 8	936	120	468	110	172	110	151	110	43	136
546 70 273 80 125 90 123 90 35 312 40 156 70 109 80 110 80 31 78 10 156 70 145 110 128 110 27 660 100 330 100 145 116 100 33 264 40 132 70 92 80 93 80 26 264 40 132 70 92 80 93 80 26 66 10 33 60 79 70 81 70 23 68 10 33 60 79 81 70 23 880 10 440 100 176 100 44 100 44 616 70 123 80 124 80 26 10 880 10 178 <t< td=""><td>546 70 273 80 125 90 123 90 35 312 40 156 70 109 80 110 80 31 78 10 156 70 109 80 110 80 31 66 100 330 110 145 110 128 110 33 66 10 330 100 132 100 116 90 33 100 33 100 33 100 33 100 30 <td< td=""><td>546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 782 120 336 110 145 110 128 110 38 462 70 231 80 106 145 110 128 110 38 264 40 132 70 92 80 93 80 36 56 10 33 60 78 70 81 70 25 66 10 33 60 78 70 81 70 23 66 10 33 60 78 70 81 70 23 68 10 440 10 183 110 148 10 44 10 616 70 124 80 124 80 35 1</td><td>546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 1 782 120 339 110 145 110 128 110 27 1 660 100 330 100 145 110 128 110 33 1</td><td>546 70 273 80 126 90 123 90 35 78 40 158 70 109 80 110 80 31 1 782 120 396 110 145 110 128 110 27 27 1 660 100 330 100 132 100 145 100 33 1</td><td>10</td><td>0</td><td>780</td><td>100</td><td>390</td><td>100</td><td>156</td><td>100</td><td>137</td><td>100</td><td>39</td><td>135</td></td<></td></t<>	546 70 273 80 125 90 123 90 35 312 40 156 70 109 80 110 80 31 78 10 156 70 109 80 110 80 31 66 100 330 110 145 110 128 110 33 66 10 330 100 132 100 116 90 33 100 33 100 33 100 33 100 30 <td< td=""><td>546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 782 120 336 110 145 110 128 110 38 462 70 231 80 106 145 110 128 110 38 264 40 132 70 92 80 93 80 36 56 10 33 60 78 70 81 70 25 66 10 33 60 78 70 81 70 23 66 10 33 60 78 70 81 70 23 68 10 440 10 183 110 148 10 44 10 616 70 124 80 124 80 35 1</td><td>546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 1 782 120 339 110 145 110 128 110 27 1 660 100 330 100 145 110 128 110 33 1</td><td>546 70 273 80 126 90 123 90 35 78 40 158 70 109 80 110 80 31 1 782 120 396 110 145 110 128 110 27 27 1 660 100 330 100 132 100 145 100 33 1</td><td>10</td><td>0</td><td>780</td><td>100</td><td>390</td><td>100</td><td>156</td><td>100</td><td>137</td><td>100</td><td>39</td><td>135</td></td<>	546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 782 120 336 110 145 110 128 110 38 462 70 231 80 106 145 110 128 110 38 264 40 132 70 92 80 93 80 36 56 10 33 60 78 70 81 70 25 66 10 33 60 78 70 81 70 23 66 10 33 60 78 70 81 70 23 68 10 440 10 183 110 148 10 44 10 616 70 124 80 124 80 35 1	546 70 273 80 125 90 123 80 35 312 40 156 70 109 80 110 80 31 1 782 120 339 110 145 110 128 110 27 1 660 100 330 100 145 110 128 110 33 1	546 70 273 80 126 90 123 90 35 78 40 158 70 109 80 110 80 31 1 782 120 396 110 145 110 128 110 27 27 1 660 100 330 100 132 100 145 100 33 1	10	0	780	100	390	100	156	100	137	100	39	135
312 40 156 70 109 80 110 80 31 1 78 10 39 60 94 70 96 70 27 1 66 10 396 110 145 110 128 110 36 1 66 10 231 100 106 90 116 90 30 30 10 30 10 30 30 10 30 10 30 10 30 30 10 30 10 30 30 10 30 40 40 40 40 40 40 40 40 40 40 40 40	312 40 156 70 109 80 110 80 31 1 78 10 39 60 94 70 96 70 27 1 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 104 90 33 1 564 40 132 70 92 80 93 80 26 1 66 10 33 60 79 70 81 70 23 1 1,056 120 528 110 193 110 169 140 90 40 1 616 70 308 80 124 90 40 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <	312 40 156 70 109 80 110 80 31 1 78 10 39 60 94 70 96 70 27 1 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 90 30 1 66 10 231 80 106 16 90 30 1 66 10 33 60 79 81 70 23 1 1,056 10 33 60 79 81 70 23 1 66 10 440 100 176 100 154 100 44 10 44 10 124 80 35 1 660 10 44 60 106 70 109 109 70 31 </td <td>312 40 156 70 109 80 110 80 31 1 782 10 39 70 94 70 96 70 27 1 660 100 330 110 145 110 128 110 33 1 264 70 231 80 106 92 80 93 80 30 30 80 30 10 33 10 30 30 10 30 30 10 30</td> <td>312 40 156 70 109 80 110 80 31 78 10 39 60 94 70 96 70 27 1 792 120 336 110 145 110 128 110 36 1 660 100 330 100 132 70 92 80 33 1 264 40 132 70 92 80 93 80 26 1 66 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 88 100 440 100 176 100 154 90 35 1 88 10 44 60 106 106 106 30 100 33 1 860 100</td> <td></td> <td>0,</td> <td>546</td> <td>70</td> <td>273</td> <td>80</td> <td>125</td> <td>06</td> <td>123</td> <td>06</td> <td>35</td> <td>131</td>	312 40 156 70 109 80 110 80 31 1 782 10 39 70 94 70 96 70 27 1 660 100 330 110 145 110 128 110 33 1 264 70 231 80 106 92 80 93 80 30 30 80 30 10 33 10 30 30 10 30 30 10 30	312 40 156 70 109 80 110 80 31 78 10 39 60 94 70 96 70 27 1 792 120 336 110 145 110 128 110 36 1 660 100 330 100 132 70 92 80 33 1 264 40 132 70 92 80 93 80 26 1 66 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 88 100 440 100 176 100 154 90 35 1 88 10 44 60 106 106 106 30 100 33 1 860 100		0,	546	70	273	80	125	06	123	06	35	131
78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 33 660 100 330 100 132 100 116 100 33 462 70 231 80 106 90 104 90 30 254 40 132 70 92 80 26 1 66 10 33 60 79 70 81 70 23 1 1,056 12 528 110 193 110 169 110 48 1 1,056 100 440 100 176 100 154 100 44 100 44 100 142 90 124 100 131 1 1 1 1 1 1 1 1 1 1 1 1 <t< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 100 33 1 462 70 231 80 106 106 104 90 30 1 564 40 132 70 106 104 90 30 1 66 10 231 80 106 107 23 1 66 10 79 79 81 70 23 1 1,056 100 176 100 154 100 44 1 646 70 308 106 124 80 35 1 88 10 44 60 106 109 70 31 1 792 <td< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 100 33 1 1,056 10 132 70 92 80 93 80 30 1 66 10 33 60 79 70 81 70 23 1 1,056 120 528 110 193 10 44 1 66 120 528 110 178 10 44 1 616 70 123 80 124 80 35 1 616 70 123 80 124 80 35 1 792 120 336 110 128 110 33 1 792 <t< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 660 100 330 100 132 100 116 100 33 462 70 231 80 106 90 104 90 30 264 40 132 70 92 80 104 90 30 66 10 33 60 79 81 70 23 1,056 120 528 110 183 110 169 100 44 880 10 440 100 178 90 14 90 35 88 10 44 60 106 70 109 70 31 1 792 120 396 110 145 100 164 90 30 1</td><td>782 10 39 60 94 70 96 70 27 792 120 396 110 145 110 126 110 36 1 660 100 330 100 132 100 146 100 33 1 462 70 231 80 106 104 90 30 1 564 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 66 10 440 100 176 100 154 100 44 1 100 44 1 100 44 1 100 154 90 154 90 154 100 148 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td>4</td><td>0,</td><td>312</td><td>40</td><td>156</td><td>20</td><td>109</td><td>80</td><td>110</td><td>80</td><td>31</td><td>130</td></t<></td></td<></td></t<>	78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 100 33 1 462 70 231 80 106 106 104 90 30 1 564 40 132 70 106 104 90 30 1 66 10 231 80 106 107 23 1 66 10 79 79 81 70 23 1 1,056 100 176 100 154 100 44 1 646 70 308 106 124 80 35 1 88 10 44 60 106 109 70 31 1 792 <td< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 100 33 1 1,056 10 132 70 92 80 93 80 30 1 66 10 33 60 79 70 81 70 23 1 1,056 120 528 110 193 10 44 1 66 120 528 110 178 10 44 1 616 70 123 80 124 80 35 1 616 70 123 80 124 80 35 1 792 120 336 110 128 110 33 1 792 <t< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 660 100 330 100 132 100 116 100 33 462 70 231 80 106 90 104 90 30 264 40 132 70 92 80 104 90 30 66 10 33 60 79 81 70 23 1,056 120 528 110 183 110 169 100 44 880 10 440 100 178 90 14 90 35 88 10 44 60 106 70 109 70 31 1 792 120 396 110 145 100 164 90 30 1</td><td>782 10 39 60 94 70 96 70 27 792 120 396 110 145 110 126 110 36 1 660 100 330 100 132 100 146 100 33 1 462 70 231 80 106 104 90 30 1 564 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 66 10 440 100 176 100 154 100 44 1 100 44 1 100 44 1 100 154 90 154 90 154 100 148 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td>4</td><td>0,</td><td>312</td><td>40</td><td>156</td><td>20</td><td>109</td><td>80</td><td>110</td><td>80</td><td>31</td><td>130</td></t<></td></td<>	78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 1 660 100 330 100 132 100 116 100 33 1 1,056 10 132 70 92 80 93 80 30 1 66 10 33 60 79 70 81 70 23 1 1,056 120 528 110 193 10 44 1 66 120 528 110 178 10 44 1 616 70 123 80 124 80 35 1 616 70 123 80 124 80 35 1 792 120 336 110 128 110 33 1 792 <t< td=""><td>78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 660 100 330 100 132 100 116 100 33 462 70 231 80 106 90 104 90 30 264 40 132 70 92 80 104 90 30 66 10 33 60 79 81 70 23 1,056 120 528 110 183 110 169 100 44 880 10 440 100 178 90 14 90 35 88 10 44 60 106 70 109 70 31 1 792 120 396 110 145 100 164 90 30 1</td><td>782 10 39 60 94 70 96 70 27 792 120 396 110 145 110 126 110 36 1 660 100 330 100 132 100 146 100 33 1 462 70 231 80 106 104 90 30 1 564 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 66 10 440 100 176 100 154 100 44 1 100 44 1 100 44 1 100 154 90 154 90 154 100 148 1 1 1 1 1 1 1 1 1 1 1 1 1</td><td>4</td><td>0,</td><td>312</td><td>40</td><td>156</td><td>20</td><td>109</td><td>80</td><td>110</td><td>80</td><td>31</td><td>130</td></t<>	78 10 39 60 94 70 96 70 27 792 120 396 110 145 110 128 110 36 660 100 330 100 132 100 116 100 33 462 70 231 80 106 90 104 90 30 264 40 132 70 92 80 104 90 30 66 10 33 60 79 81 70 23 1,056 120 528 110 183 110 169 100 44 880 10 440 100 178 90 14 90 35 88 10 44 60 106 70 109 70 31 1 792 120 396 110 145 100 164 90 30 1	782 10 39 60 94 70 96 70 27 792 120 396 110 145 110 126 110 36 1 660 100 330 100 132 100 146 100 33 1 462 70 231 80 106 104 90 30 1 564 10 33 60 79 70 81 70 23 1 66 10 33 60 79 70 81 70 23 1 66 10 440 100 176 100 154 100 44 1 100 44 1 100 44 1 100 154 90 154 90 154 100 148 1 1 1 1 1 1 1 1 1 1 1 1 1	4	0,	312	40	156	20	109	80	110	80	31	130
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660 100 330 100 132 100 116 100 33 264 70 231 80 106 90 104 90 30 264 40 132 70 92 80 93 80 26 66 10 33 60 79 70 81 70 23 1,056 120 528 110 193 110 169 110 48 616 70 308 80 142 90 154 100 44 100 616 70 178 90 139 90 40 1 88 10 44 60 106 70 109 70 31	660 100 330 100 132 100 116 100 33 264 70 231 80 106 90 104 90 30 66 10 132 70 106 104 90 30 1,056 10 33 60 79 70 81 70 23 880 100 440 100 176 100 154 100 44 10 44 10 44 10 44 10 124 80 35 10	660 100 330 100 132 100 116 100 33 264 70 231 80 106 90 104 90 30 264 40 132 70 106 79 80 23 80 30 10 10 30 10 23 10 23 10 23 10 23 10 23 10 23	660 100 330 100 132 100 116 100 33 284 70 231 80 106 90 104 90 30 284 40 132 70 92 80 104 90 30 66 10 33 60 79 70 81 70 23 1,056 120 528 110 183 110 169 110 48	660 100 330 100 132 100 116 100 33 1 284 70 231 80 106 90 104 90 30 1 284 40 132 70 92 80 104 90 30 1 66 10 33 60 79 70 81 70 23 1 1,056 120 528 110 183 110 169 110 48 1 616 70 308 120 124 90 124 100 44 1 88 10 44 60 106 70 124 90 35 1 88 10 44 60 106 70 109 70 1 660 100 336 110 145 110 100 33 1 660 100 330	45	1 9	792	120	396	110	145	110	128	110	36	1 134
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FOOTNOTES

- Soil types were rated and categorized by Dr. John Tedrow, Professor of Soils at Cook College, Rutgers. A description of New Jersey soil ratings are contained in "Productive Capability of New Jersey Soils and Crops," Rutgers - The State University. A soils guide for use in connection with the valuation assessment, and taxation of land under the Farmland Assessment Act of 1964, Chapter 48, Laws of 1964 (N.J.S.A. 54:4-23.1 et seq.), p. 2.
- Cash receipts are adjusted for income from floricultural crops grown under glass and poultry income which doesn't result from the land, p. 4.
- Non-money income which is an imputed value for the rental value of the farm dwelling is
 excluded from farm income because the farm dwelling is excluded from assessment under the
 Farmland Assessment Act. Other income not earned from farming is also excluded, p. 4.
- 4. Expenses for the farm dwelling, floricultural crops grown under glass, and poultry are excluded from farm expenses, p. 4.
- 5. Net farm income does not include wages of management or a payment for family labor, p. 4.
- 6. The capitalization rate of 10% considers a 7 1/2% rate of return equaling a farm mortgage rate of interest of 7 1/2% and 2 1/2% return for wages of management and unpaid family labor, p. 4.
- 7. The weighting system allocates 79% of net farm income to cropland harvested and cropland pastured based upon estimates of the Soils and Crops Department and the Department of Agricultural Economics and Marketing, School of Environmental and Biological Sciences, Rutgers The State University, p. 5.
- See Subchapter 14 State Farmland Evaluation Committee, N.J.A.C. 18:15-14.1, p.6.
- 9. Imputed grazing values These values include the maintenance cost for permanent pasture(mowing/clipping, lime, fertilizer, over seeding and herbicide application). A land cost for permanent pasture is also included. These costs are updated periodically based on changes in labor, equipment and materials. Permanent pasture by definition is a marginal land use (low productivity and low income), which limits the return on labor and material inputs.